

## Message Text

LIMITED OFFICIAL USE POSS DUPE

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64

ACTION EB-07

INFO OCT-01 EUR-12 ISO-00 AID-05 CEA-01 CIAE-00 COME-00

EA-06 FRB-03 INR-07 IO-10 NEA-09 NSAE-00 OPIC-03

SP-02 TRSE-00 CIEP-01 LAB-04 SIL-01 OMB-01 AGR-05

FEA-01 AEC-05 DODE-00 FPC-01 H-01 INT-05 L-02 NSC-05

PM-03 SAM-01 OES-03 SS-15 STR-01 /121 W

----- 111919

R 111554Z FEB 75

FM AMEMBASSY DUBLIN

TO SECSTATE WASHDC 6455

INFO USMISSION EC BRUSSELS

USMISSION OECD PARIS

LIMITED OFFICIAL USE DUBLIN 286

E.O. 11652: N/A

TAGS: ENRG OECD

SUBJECT: PREFERENTIAL TAX TREATMENT FOR FEEDSTOCKS USED IN PETRO-  
OCHEMICAL INDUSTRY

REF: STATE 29471

1. WE HAVE DISCUSSED WITH IRISH REVENUE COMMISSIONERS MATTER OF TAX  
TREATMENT OF FEEDSTOCKS OR CRUDE OIL DESTINED FOR FEEDSTOCK USE.

2. IN GENERAL, NO CUSTOMS OR EXCISE TAX IS APPLIED TO PETROLEUM OR  
PRODUCTS USED FOR INDUSTRIAL PURPOSES, WITH EXCEPTION OF OILS USED AS  
FUEL FOR ROAD MOTOR VEHICLES. IN SOME CASES, PRODUCTS, SUCH AS  
NAPHTHA, ARE SUBJECT TO CUSTOMS OR EXCISE TAX, BUT THROUGH SPECIAL  
LICENSES OR AUTHORIZATIONS THEY ARE EXEMPTED IF USED FOR INDUSTRIAL  
PURPOSES. THERE IS NO LAW OR ADMINISTRATIVE GUIDELINE THAT COULD  
BE CONSTRUED AS PREVENTING SUCH TAX EXEMPTIONS, AND GOI POLICY IS  
CLEARLY IN FAVOR OF SUCH EXEMPTIONS. THUS, ALL PETROLEUM PRODUCTS  
USED IN INDUSTRY ARE IN PRACTICE EXEMPT FROM CUSTOMS AND EXCISE

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TAX.

3. VALUE ADDED TAX (VAT) AT RATE OF 6.75 PERCENT IS, HOWEVER,  
APPLIED TO ALL OIL PRODUCTS.  
REDAHL

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** POLICIES, CHEMICALS, PREFERENTIAL TARIFFS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 11 FEB 1975  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** GolinoFR  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1975DUBLIN00286  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D750050-0325  
**From:** DUBLIN  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1975/newtext/t19750255/aaaabwvt.tel  
**Line Count:** 64  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION EB  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 75 STATE 29471  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** GolinoFR  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 21 APR 2003  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <21 APR 2003 by KelleyW0>; APPROVED <22 APR 2003 by GolinoFR>  
**Review Markings:**

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**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** PREFERENTIAL TAX TREATMENT FOR FEEDSTOCKS USED IN PETR- OCHEMICAL INDUSTRY  
**TAGS:** ENRG, EI, OECD  
**To:** STATE  
**Type:** TE  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 05 JUL 2006